

02 JUL 77

MEMORANDUM FOR: Deputy Director of Central Intelligence

FROM: Thomas B. Yale
Director of Finance

SUBJECT: Role of Class A Finance Officers []

1. [] This memorandum is for your information only; it represents some elaboration of my recent brief discussion with you concerning the importance of the Class A finance officer.

2. [] There are currently [] stations overseas which have been designated as Class A stations for accounting and reporting purposes. These stations are characterized by a combination of factors, principally volume and complexity of financial activity and total number of personnel assigned to the station, which warrant the assignment of professional finance officer(s) to aid the Chief of Station in the discharge of his or her responsibility for the overall financial administration of the station. [] of these [] stations are staffed by only one financial officer.

3. The principal functions of the Class A finance officer are as follows:

a. [] Fulfills a classic comptroller role at the station -- responsible to the Chief of Station for all facets of financial administration at the station: budget development and execution; financial liaison with other agencies of U.S. Government; fiscal policy advisor; maintenance of all accounting records and preparation of financial reports for the Chief of Station and for Headquarters.

b. [] Audits and certifies all disbursements.

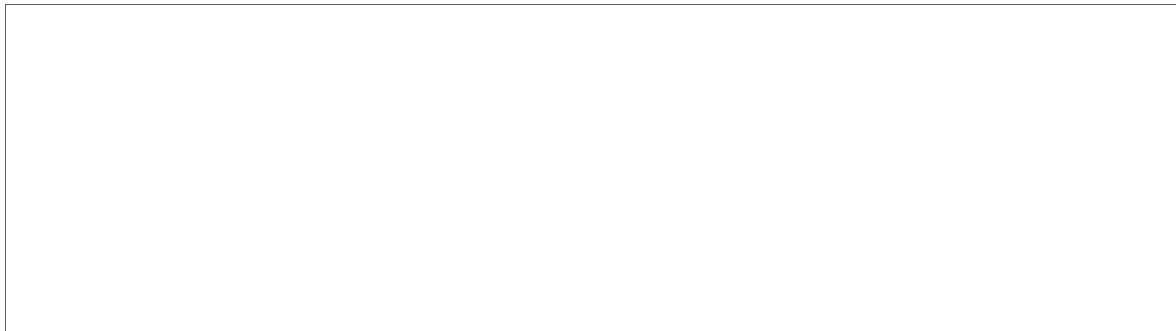
c. [] Serves as official custodian of funds, responsible for all funds at the station.

d. [] Makes advances and monitors status of advances to personnel for operational funds, travel, etc., to assure settlement by authorized due dates.

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e. [] Sends a telepouch at the end of each month reporting changes in obligations for each FAN in a format suitable for direct keying into the automated data base (General Accounting System). Prepares a monthly summary of expenditures by FAN and subobject class for Headquarters in a format also ready for direct keying into the automated data base.

f. [] Provides interpretations of Agency financial regulations as they apply to queries of personnel at the station concerning (a) allowable expenditures for official purposes, (b) pay and allowance entitlements, (c) travel entitlements, etc.



(SIGNED) []

Thomas B. Yale

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